

Statement for Recipients of Annuities, Pensions or Retired Pay

1974

Copy A For Internal Revenue Service Center

Type or print PAYER'S Federal identifying number, name, address and ZIP code above.

PAYER'S State identifying number

FEDERAL INCOME TAX INFORMATION

Annuity, Pension, or Retired Pay			Disability Retirees under Retirement Age								
1	Federal income tax withheld	2	Gross amount	3	Taxable amount	4	Gross amount	5	Amount excludable as sick pay		
RECIPIENT'S identifying number ▶						6	State income tax withheld	7	State abbreviation	8	State code
Type or print RECIPIENT'S name, address and ZIP code above.						<p>See Form W-3 and back of copy D for instructions.</p> <p>If this is a corrected form, put an "X" to the right of the number in the upper left corner.</p>					

Form **W-2P**

☆ GPO: 1974 - 537 - 612 EI-36-2441915

Department of the Treasury—Internal Revenue Service

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PAYER'S State identifying number

File with recipient's FEDERAL
tax return if tax was withheld

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Use this form to report *periodic* retirement plan distributions—e.g., retired, or retainer pay, or annuities and pensions—as well as annuities paid pursuant to commercial, individually purchased contracts. However, periodic distributions that are subject to social security (FICA) tax withholding are reportable on form W-2, Wage and Tax Statements. Payers should note that retired pay (e.g., payments to retired military personnel and certain judiciary officials) formerly reportable on Forms W-2, is now reportable on Forms W-2P.

Form W-2P is not required for (a) retirement benefits which are exempt under the tax law, e.g., social security, most Railroad Retirement and Veterans Administration payments, (b) distributions effected by a fiduciary filing on Form 1041 and providing Schedule K-1 (Form 1041) to beneficiaries, or (c) lump-sum payments reportable on Form 1099R.

BOX 1—Federal income tax withheld.

BOX 2—Annuity, pension or retired pay: gross amount. Total amount paid before any income tax or other payroll deductions

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Box 3—Annuity, pension or retired pay: taxable amount. This is the amount includible in the recipient's adjusted gross income and in many instances will be the same figure as that shown in the "gross amount" box. In other instances, e.g., when annuities are subject to the 3-year rule or other cost recovery rule, there may be some years in which no portion of the payments is taxable. If you are unable to provide the taxable amount because you do not know all the facts necessary to compute it (e.g., the section 101 (b) death benefit exclusion, when applicable to a survivor-beneficiary's annuity, taxable under section 72), you may report only the gross amount and leave the taxable amount box blank. However, you are encouraged to provide the taxable amount whenever possible to assist your recipients in correctly reporting income on their tax returns.

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Boxes 4 and 5—Disability retirees under retirement age. The gross amount of payments made to disability retirees prior to their attaining retirement age and to which the sick pay exclusion of section 105(d) may be applied, are reportable in box 4, the excludable sick pay in box 5. Generally, if there are entries in these boxes, there will not be any amounts shown in boxes 2 or 3. However, in the year in which a disability retiree reaches retirement age (when payments received prior to his retirement date (birthday) are taxable as wages and salaries subject to the sick pay exclusion, while payments received on or subsequent to that date are taxable under the annuity rules of section 72), there will be amounts reportable in boxes 2 and 3, as well as boxes 4 and 5.

Boxes 6, 7, and 8, *State or Local Tax Information*, and the box for payer's State identifying number, are provided on the official form for reporting State and local tax information but is not required by the Internal Revenue Service.

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